Preserve

G R S IX 5]

*Previous references*

M C 69-14(26, 46, 87 +108) ( Misl ) 19Re-28

*Later references*

M 85-39(79, 80)

File No. 56-20

Serial Nos. 5 410

# GENERAL AND REVENUE SECRETARIAT

*Serial Nos* 5 410

Part B for October 1926

SUBJECT

Rules & bye laws under the Municipal Regn

58(5) From the D.C. Kolar Dist. Lr. No. 195 dt. 25-5-26
Regd. Sanction of Govt to certain amendments to rules framed by the Kolar Mal cl under Sec 46(i) (ij) relating to profession taxes and some changes in the rules noted in the Schedule attached thereto

WD 786 GGB-5 000- 7 [illegible]

(Sd) For the Dy Com Kolar Dt.
N. R. 5871 dt 9-10-26
Sanction the above

M S Abdur Rahman
22/10

F R S 11]  1920-21

GENERAL AND REVENUE SECRETARIAT.

( Ind )

NOTES

File No 56-20

FILE HEADING

Rules & byelaws under the Ind Reg^n

FROM

The Deputy Commissioner, Kolar to-

No. L20C 198/20-24 Dated 28/8/20 Received 3/9/20.

| Diary No 1942 | Enclos 1/pl. Spare Copies — | Serial No. 5 |
|---|---|---|

BRIEF ABSTRACT OF LETTER

Requests sanction of Govt to certain amendments to rules framed by the Kolar Ind Cl under sec 46(1)(g) relating to professions taxes and some changes in the rules contained in the schedule attached thereto.

NOTES AND ORDERS.

The main alterations proposed relate to the levy of professions taxes in lieu of shop and oil mill taxes as recommended in the GO of 22nd Sept^r 1919

The changes in the schedule of taxes

NOTES—First Sheet.

G R 3 III 2]

General and Revenue Secretariat

Mk File No. 56 of 1920/1

1942

2

Serial No

other than those relating to profession taxes, relate to tax on vacant sites, octroi on betel leaves, tax on sheep & goats ote to be slaughtered and taxes on animals brought for sale in Sauthes or weekly markets

The rates relating to profession tax are lower than the maximum prescribed under Regn V of 1918. (Schedule III) The tax on vacant sites is the one prescribed under Sec 59 (i)(2) as per Regn referred to above. As regards octroi on grain foods it is seen that it is greater by seven annas than the rate prevalent in the Mysore City

The legal effect of the additions to rule 10 has perhaps to be verified by a reference to the Chief Secretariat for opinion

Not necessary I think

A draft is, however, said, as stated that no objections were received and that necessary formalities have been observed.

Mk 18/9.

Many thanks

Sec 20/9

Secretariat

P.V.O

NOTE—Contn. sheet

G R 3 III-2]

| General and Revenue Secretariat | File No. 56 of 1920 |
|---|---|

| Serial No. | |
|---|---|
| | For approval Rec 6 10 20 |
| 10 | To The Dy Comm Kolar dt. & No. OR 5071 dt 9/10/20 Sanctions the amendments to the rules & rates relating to the levy of profession tax &c |

Form—Contn. sheet

Office of the Deputy Commissioner
Kolar District,
Dated the 28th August, 1920

4

From

Syed Zahiruddin Hecci, Esquire, B A
Deputy Commissioner,
Kolar District

D No 19142
3-9-20
Rd 56-20

To

B Rameswemaiya, Esquire, B A, B L,
Secretary to the Government of His Highness
The Maharaja of Mysore, Revenue Department
Bangalore

Sir,

I have the honor to forward herewith a copy of the letter No 52 dated the 5th August, 1920 received from the President Municipal Council, Kolare regarding certain amendements and additions to the rules framed under section 46(i) and (j) of the Mysore Municipal Regulation and sanctioned by Government in their order No 9160/M1 69-14-108 dated the 21st May 1915

The President reports that the procedure required under section 60 of the Municipal Regulation has been followed and the Municipal Council have at their meeting held on 8th March 1920, approved of the changes

Under the circumstances, I request you to kindly obtain sanction of Government for the additions and amendments proposed by the Council

The original notices copy of draft rules in English and Canned together with the resolution of the Council have been enclosed for your kind reference

I have the honor to be,
Sir,
Your most obedient servant
Cuddapah
For Deputy Commissioner

19

From

The Deputy Commissioner
Kolar District

To

The Secretary to the Govern-
ment of Mysore, Revenue
Department, Bangalore

Dated 28th August, 1920

Despatched

Received 2 SEP 1920

General No [illegible] c 198
No. Ex/1920-21

Enclosure No. 1 & 2

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ne certain amendments and addi-
-tions to the rules framed under
section 46(i) and (ii) of the Mysore
Municipal Regulation and sanctioned
by Government in their order No
'160/M1 69-14-108 dated the 21st
May, 1925

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Letter No. [illegible] dated the 5th August, 1920, from the Secretary to Government, Local Self Government Department, to the Secretary to Municipal Council, [illegible] District, etc.

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I have the honour to forward herewith a copy of resolution of the Municipal Council passed in the meeting held on the 28th March 1920 approving certain additions and amendments to rules framed by this Municipal Council under Section 46(1) and (2) of the Municipal Regulation and sanctioned by Government in their proceedings No. 9160 M1 69-14-108 dated the 21st May 1915 to request that early sanction of Government be obtained for the additions and amendments proposed. The proposed Rule 6 and amendment against serial No. 6 in the Schedule relate to the taxes on professions, trades and callings, Rule 10 having been found defective in certain respects certain additions have been proposed thereto. In the Schedule the maximum existing tax on vacant lands being low, the vacant sites in the town have not been built upon and have been source of nuisance. The maximum provided for in Section 59(1) (P) is sought to be imposed on the vacant lands with a hope that they will be built upon and nuisance abated. The amendments against "Octroi" "Betel leaves" is in pursuance of Government order No. 9160 M1 69-16-106 dated the 21st May 1915 reducing the duty against piece goods is by virtue of representations made by the merchants. The additions to the Schedule proposed as IX and X is to legalise the present practice. These taxes were imposed before the Regulation probably under executive orders and continued to be levied up to date without powers under the Regulation being obtained. The draft of the additions and amendments to the rules were first placed before the Planning Committee and were approved, they were then placed before the Municipal Council and ratified. It was then published broadcast in the Municipal Notice Board and calling for objections by the newspapers and cyclostyled notices were also distributed to the Commonpeople and were also attached

to the notice boards of the municipal places within the town. The matter was then taken before the Council and no objections having been received, the rules were approved By the time a copy of the model rules of the United Provinces was received in the office these rules had been framed and approved and amendments and additions proposed in the existing rules are believed to be quite sufficient for imposition and recovery of the taxes. The Municipal Council propose to levy the taxes with effect from 1st January 1921 in lieu of the existing Professional tax Hence sanction may be obtained very early to enable the Council to prepare the list of assesses about the end of October to call for and dispose of objections early in December and to bring the tax into force from 1st of January 1921 Even if the rules as framed are held to be defective and rules on the model are desired, the rules framed now may be got sanctioned tentatively to be in force till the rules are framed on the suggested model the resolutions Municipal Council of the Managing Committee, the Municipal Council, the notices in original and copies of the Draft Rules in English and well as Kannada are enclosed

---

"Copy"

Deputy Commissioner,

Kolar District

30th August, 1920

Additions and amendments to Rules framed by [illegible] under section 46 (1) and (1) of [illegible] published vide notification and sanctioned by Government of [illegible] proceedings No. Misc. T. 65-14-10H dated 21st May 19[illegible]

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1. Rule 6 will be denominated as 6 (A) between Rules 6 and 7 the following rule denominated 6 [illegible] will be introduced.

2. 6 B. Refund of amount paid on account of profession tax.

(a) Any person who has paid profession tax for the half year immediately preceding his application shall be entitled to a refund of the amount and so paid who was prevented from exercising his profession during the whole of the said period for which the tax had been levied by ill health absence or any other reasonable cause. Where a person has paid profession tax for the half year immediately preceding his application but had been prevented from exercising his profession by ill health, absence or some other reasonable cause continuously for a period of one month or more, he shall be entitled to a proportionate refund, provided that fraction of month shall not count for a claim for such refund.

(b) The following additional paragraph shall be added to Rule 1.

The person or persons in whose name the transfer is not recorded or such transfer is not recorded or when the claims have been referred to a Civil Court, the person or persons in possession of the property liable for the tax shall be liable to pay the taxes due if any, by the deceased. In the case of [illegible] the heir, administrator, executor or [illegible] of the estate of the deceased shall be liable to pay the tax, if any, due by the deceased.

In the case of joint Hindu Families or firms the survivor or survivors shall be liable to pay the taxes due by such family or firm.

Amendment of the schedule of taxes

IV. (1) [illegible] eight annas for every eight [illegible] three ready substitute eight annas for every one hundred square yards.

(2) [illegible] Entered in the fourth column (3) duty [illegible] be reduced to one rate per bundle of [illegible] for piece goods per Rs. 1 ~~also~~ advolorem 4 pies and it [illegible] to piece goods per Rs. 100 advolorem Rs. 2/-.

(3) [illegible] serial No. VI for "Lohtarfi" in colu[illegible] substitute "profession tax [illegible] shops and offices" in column [illegible] substitute "arts professions, trades and callings, and on offices and appointments ~~and exi~~ delete etc., the provisions in column [illegible] as per rate in following ~~schedule~~ As per schedule III and provisions of rules.

Class I who pay salary, pension or income amounts to Rs. 2[illegible] or upwards per annum. Rs. 75/-
II do [illegible] do - Rs. 56/4/-
III do [illegible] do - Rs. 37/8/-
IV do [illegible] do - Rs. 18/12/-
V do [illegible] do - Rs. 9/-/-
VI do [illegible] do - Rs. 6/-/-
[illegible] do [illegible] do - Rs. 3 -/-
VIII do [illegible] do - Rs 1,8/-
I do [illegible] do - Rs. 0/12/

And the following to the schedule [illegible]

A 1 (1) Fees for slaughtering cattle (other than sheep, goats, Bullock Bullocks, cows or buffaloes eighth annas each [illegible] and buffaloes [illegible] for each [illegible] not to exceed [illegible] (4) [illegible] (5) [illegible]

b. (1) [illegible] weekly markets, [illegible] (2) Bullock [illegible]

(1) [illegible] or cow [illegible] each sheep or not [illegible] shops containing [illegible] not exceeding one square [illegible] not exceeding four square yards half [illegible] not exceeding four square yards one [illegible] Potters [illegible] two annas [illegible] (4) [illegible] before the disposal of [illegible]

[illegible]
[illegible]
[illegible]

G.S.S. [VI-71]

Rules relating to professions taxes in the Kolar Town Mc. Cl

9

No. of letter replied to. 1942

Section Mc
File No. 56-20
Serial No 10

General and Revenue Secretariat

*Proceedings of the Government of His Highness the Maharaja of Mysore*

, the 191

Read— Letter no L70E 190/20-21 dt 28/8/20 from the Dy Comm, Kolar Dt, recommending sanction to certain amendments proposed by the Kolar Town Mc Cl to the Rules & Rates published under sec 46(1) (j) of the Mysore Mc Regn, viz, those relating to the levy of profession tax, tax on vacant sites, octroi on betel leaves & piece goods, fees on slaughtering of animals, ~~and those brought for sale at the weekly market~~ ~~Chamarajpet~~.

Date of issue 9 10 20

Signed by Mr H V. Rama Swamy

Weekly market fees,

May this be

i Printed ?

ii transmitted as a standing order

iii published in the Gazette English Part ?

iv translated ?

v placed at the disposal of the press ?

vi published in the Gazette Kannada Part ?

Recd 6 10 20

Order Thereon No R S 071 Encls Record
9 10 20
Sanctioned
H V R
for Rev Secy to Govt

To
The Dy Comm, Kolar Dt, with the records

Ms
10/9
Cy
Mc
20/9

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10 20